

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE	:	
	:	Chapter 11
W. R. GRACE & CO.	:	
	:	Case No. 01-01139 (JKF)
Debtor.	:	Related Docket Item:15231

**NO ORDER REQUIRED CERTIFICATION OF NO OBJECTION TO
FIFTY-FIRST MONTHLY FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, AUDITORS AND TAX CONSULTANTS
TO THE DEBTORS, FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE MONTH OF DECEMBER 2006**

On April 18, 2007, PricewaterhouseCoopers LLP ("PwC"), Auditors and Tax Consultants to the Debtors, filed its *Fifty-First Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for Debtors, For Allowance of Compensation and Reimbursement of Expenses for the Month of December 2006* (Docket No. 15231) (the "Application"). The notice filed with the Application provided an objection deadline of 4:00 pm (Eastern Standard Time) on May 8, 2007. The undersigned hereby certifies that no answer, objection or any responsive pleading with respect to the Application has been filed with the Court.

Pursuant to the Administrative Order Pursuant to Sections 105 and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals dated December 31, 2001 ("the Order"), the Debtor is authorized to pay PwC \$147,537.06 which represents eighty percent (80%) of the fees, and \$1,928.49 which represents 100% of the expenses requested in the Application upon the filing of this Certification and without the need for entry of a Court order approving the Application.

Dated: May 15, 2007

SMITH, KATZENSTEIN & FURLOW, LLP


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CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of May 2007, a copy of the *No Order Required Certification of No Objection to Fifty-First Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants to the Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December 2006* was served on the following parties in the manner herein indicated:

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